

DAFTAR PUSTAKA

- Abdelqader, M., Uyar, A., & Kuzey, C. (2024). CSR transparency and firm value: Is the connection differential for cost leaders and differentiators? *Journal of Cleaner Production*, 443, 141102. <https://doi.org/10.1016/j.jclepro.2024.141102>
- Ablaza, C., Alladi, V., & Pape, U. (2023). *Indonesia's Informal Economy Measurement, Evidence, and a Research Agenda*. <http://www.worldbank.org/prwp>.
- Abubakar, R. (2021). *Pengantar Metodologi Penelitian* (1st ed.). SUKA-Press UIN Sunan Kalijaga. <https://digilib.uin-suka.ac.id/id/eprint/42716/1/Pengantar%20metodologi%20penelitian.Pdf>
- Aditya, M., & Sinaga, I. (2021). Penentuan Pengungkapan Sustainability Report Dengan Gri Standar Pada Sektor Non Keuangan. *GEMA : Jurnal Gentiaras Manajemen Dan Akuntansi*, 13(1), 23–35. <https://doi.org/10.47768/gema.v13i1.225>
- Afrianti, D., & Purwaningsih, E. (2022). *Pengaruh Leverage, Likuiditas Dan Pertumbuhan Asset Terhadap Profitabilitas*. 6(2), 2022. www.market.bisnis.com
- Ahmar, N., Rahmah, L. Al, & Darminto, D. P. (2024a). Green banking disclosure from the perspective of corporate governance, financial slack and human resource slack in Indonesia. *Banks and Bank Systems*, 19(2), 101–114. [https://doi.org/10.21511/bbs.19\(2\).2024.08](https://doi.org/10.21511/bbs.19(2).2024.08)
- Ahmar, N., Rahmah, L. Al, & Darminto, D. P. (2024b). Green banking disclosure from the perspective of corporate governance, financial slack and human resource slack in Indonesia. *Banks and Bank Systems*, 19(2), 101–114. [https://doi.org/10.21511/bbs.19\(2\).2024.08](https://doi.org/10.21511/bbs.19(2).2024.08)
- Alfiah, S., & Arsjah, R. J. (2021). Pengungkapan Terkait SDGs dan Profitabilitas Serta Analisis Industri Pengungkapan Terkait Sdgs Dan Profitabilitas Serta Analisis Industri. *Media Riset Akuntansi, Auditing & Informasi*, 21(1), 75–90. <https://doi.org/10.25105/mraai.v21i1.9171>
- Al-Qudah, A. A., & Houcine, A. (2024). Firms' characteristics, corporate governance, and the adoption of sustainability reporting: evidence from Gulf Cooperation Council countries. *Journal of Financial Reporting and Accounting*, 22(2), 392–415. <https://doi.org/10.1108/JFRA-02-2023-0066>
- Amah, O. E., & Ogah, M. (2023). Leadership and Sustainability Development Goals: The Role of Ethics and Equity in Leadership in the Next Normal. In *Leadership and Organisational Effectiveness Post-COVID-19* (pp. 147–167). Springer International Publishing. https://doi.org/10.1007/978-3-031-32763-6_9

- Arayssi, M., Jizi, M., & Tabaja, H. (2020). The determinants of corporate social responsibility disclosure: Evidence from the Arab MENA region. *Journal of Multinational Financial Management*, 54, 100641. <https://doi.org/10.1016/j.mulfin.2020.100641>
- Ardila, I., & Febriaty, H. (2017a). Faktor-Faktor Yang Memengaruhi Labor Practices And Decent Work Disclosure Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi & Bisnis*, 17(2).
- Ardila, I., & Febriaty, H. (2017b). Faktor-Faktor Yang Memengaruhi Labor Practices And Decent Work Disclosure Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi & Bisnis*, 17(2).
- Ariastini, N. N., & Semara, I. M. T. (2019). Implementasi Konsep Triple Bottom Line Dalam Program Corporate Social Responsibility Di Hotel Alila Seminyak. *Jurnal Ilmiah Hospitality Management*, 9(2), 160–168. <https://doi.org/10.22334/jihm.v9i2.155>
- Arik Susbiyani Moh Halim, A. (2023). Determinants of Islamic Social Reporting Disclosure and Its Effect on Firm's Value. *Journal of Islamic Accounting and Business Research*, 14(3), 76–92. <https://doi.org/10.1108/JIABR-10-2021-0277>
- Astuti, D. W. (2019). Pengaruh Profitabilitas, Leverage, Dan Ukuran Perusahaan Terhadap Luas Pengungkapan Tanggung Jawab Sosial. *Akuntansi Dewantara*, 3(2), 179–191. <https://doi.org/10.26460/ad.v3i2.5287>
- Azhariyah, A., Witjaksono, A. D., & Hartono, U. (2021a). The Effect of Profitability, Leverage, Liquidity, Size, and Company Growth on the Dividend Payout Ratio in the Indonesian Capital Market 2013-2018. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(1), 1351–1360. <https://doi.org/10.33258/birci.v4i1.1761>
- Azhariyah, A., Witjaksono, A. D., & Hartono, U. (2021b). The Effect of Profitability, Leverage, Liquidity, Size, and Company Growth on the Dividend Payout Ratio in the Indonesian Capital Market 2013-2018. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(1), 1351–1360. <https://doi.org/10.33258/birci.v4i1.1761>
- Azzahra, N., & Widiastuty, E. (2025). CSR Website Disclosure and Company Business Performance: The Role of Corporate Reputation and Cost Leadership Strategy. *Jurnal Akuntansi Dan Keuangan*, 27(1), 23–34. <https://doi.org/10.9744/jak.27.1.23-34>
- Bali Swain, R., & Ranganathan, S. (2021). Modeling interlinkages between sustainable development goals using network analysis. *World Development*, 138, 105136. <https://doi.org/10.1016/j.worlddev.2020.105136>

- Baltagi, B. H. (2005). *Econometric Analysis of Panel Data* (3rd ed.). John Wiley & Sons.
- Bappenas. (2023). *Laporan tahunan SDGs 2023*. Kementerian PPN/Bappenas. <https://sdgs.bappenas.go.id/laporan-tahunan-sdgs-2023>
- Beck, N., & Katz, J. N. (1995). What to Do (and Not to Do) with Time-Series Cross-Section Data. *American Political Science Review*, 89(3), 634–647.
- Benedict & Hadiprajitno. (2024). *Dampak Pengungkapan Lingkungan, Sosial, Dan Governansi (Lsg) Dan Inovasi Hijau Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Nonkeuangan Yang Terdaftar Di Bei Periode 2018-2022)*.
- Beretta, V., Demartini, M. C., & Trucco, S. (2025). From sustainability to financial performance: the role of SDG disclosure. *Measuring Business Excellence*, 29(2), 237–255. <https://doi.org/10.1108/MBE-05-2024-0054>
- Bhatia, A., & Makkar, B. (2021). Corporate governance and corporate social responsibility disclosure: Evidence from India. *International Journal of Disclosure and Governance*, 18(4), 411–424. <https://doi.org/10.1057/s41310-020-00082-1>
- Bose, S., Khan, H. Z., & Bakshi, S. (2024). Determinants and consequences of sustainable development goals disclosure: International evidence. *Journal of Cleaner Production*, 434, 140021. <https://doi.org/10.1016/j.jclepro.2023.140021>
- BPJS Ketenagakerjaan. (2023, October 1). *Apa Bedanya PKWT dan PKWTT?* BPJS Ketenagakerjaan, <https://www.bpjsketenagakerjaan.go.id/artikel/18294/artikel-apa-bedanya-pkwt-dan-pkwtt/>.
- Brundtland, G. H. (1987). *Our Common Future: Report of the World Commission on Environment and Development* (G. H. Brundtland, Ed.). Oxford University Press.
- Caraka, R. (2017). *Spatial Data Panel*. (Cetakan pertama, Desember 2017). Wade Group. ISBN 978-602-5498-14-5
- Chaudhary, A. A., Riaz, A., Nazir, N., Azad, M., & Anwar, M. W. (2022). The Cost Leadership Strategy And Its Impact On Future Performance Of Non-Financial Firms; A Case Study Of Pakistan. In *Competitive Social Sciences Research Journal (CSSRJ)* (Vol. 3, Issue 2). www.cssrjournal.com
- Chen, H., Liu, G., Zhu, J., Ma, X., Piao, C., Li, X., & Wang, K. (2023). Investigation of the mechanism of anammox granules alleviating the inhibition of organic matter in pharmaceutical wastewater. *Journal of Cleaner Production*, 398, 136129. <https://doi.org/10.1016/j.jclepro.2023.136129>
- De Aghna, A., Budi, S., Septiana, L., Elok, B., & Mahendra, P. (2024). Memahami Asumsi Klasik dalam Analisis Statistik: Sebuah Kajian Mendalam tentang

Multikolinearitas, Heterokedastisitas, dan Autokorelasi dalam Penelitian. In *Jurnal Multidisiplin West Science* (Vol. 03, Issue 01).

Deegan, Craig. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311.

<https://doi.org/10.1108/09513570210435852>

Dhingra, J., Singh, K., & Chakrabarty, S. P. (2022). Leverage Ratio: An Empirical Study of the European Banking System. *E3S Web of Conferences*.
<https://doi.org/10.1051/e3sconf/202125807053>

Diener, J., & Habisch, A. (2021). A plea for a stronger role of non-financial impact in the socially responsible investment discourse. *Corporate Governance: The International Journal of Business in Society*, 21(2), 294–306.
<https://doi.org/10.1108/CG-01-2020-0039>

Dilling, P., & Caykoylu, S. (2019). Determinants of Sustainability Reporting: Evidence from Turkey. *Sustainability Accounting, Management and Policy Journal*, 10(3), 491–520. <https://doi.org/10.1108/SAMPJ-01-2018-0012>

Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review*, 18(1), 122–136.

D. W. Hapsari and K. A. Khairunnisa, “Integrated Reporting Implementation in the Health Sector Industry,” *Australas. Accounting, Bus. Financ. J.*, vol. 17, no. 4, pp. 149–162, 2023, doi: 10.14453/aabfj.v17i4.09.

Edwards, M. G. (2021). The growth paradox, sustainable development, and business strategy. *Business Strategy and The Environment*, 30(5), 3079–3094.
<https://doi.org/10.1002/bse.2790>

Elkington, J. (1998). *Enter the Triple Bottom Line*. In A. Henriques & J. Richardson (Eds.), *The Triple Bottom Line: Does It All Add Up?* (pp. ?–?). London: Earthscan.

Liong, F., Cherry, I. C., Vanny, S. T., & Nury, R. Y. (2024). Pengaruh struktur modal, profitabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan pada perusahaan infrastruktur yang terdaftar di BEI. *Jurnal Inovasi Bisnis dan Manajemen (INOBIS)*, 4(2), 162–175.

<https://doi.org/10.31842/jurnalinobis.v4i2.175>

Fitri, A., Rahim, R., Nurhayati, N., Azis, A., Luden Pagiling, S., Natsir, I., Munfarikhatin, A., Simanjuntak, D. N., Hutagaol, K., & Anugrah, N. E. (2023). *Dasar-dasar statistika untuk penelitian* (Cet. 1, Sept, 144 hlm.). Medan: Yayasan Kita Menulis.

Folqué, M., Escrig-Olmedo, E., & Corzo Santamaría, M. T. (2023). Contribution of sustainable investment to sustainable development within the framework of the SDGS: the role of the asset management industry. *Sustainability Accounting*,

Management and Policy Journal, 14(5), 1075–1100.
<https://doi.org/10.1108/SAMPJ-01-2022-0044>

Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman Publishing.

Freeman, R. E., Kujala, J., Sachs, S., & Stutz, C. (2017). *Stakeholder Engagement: Practicing the Ideas of Stakeholder Theory* (pp. 1–12). https://doi.org/10.1007/978-3-319-62785-4_1

Galeazzo, A., Miandar, T., & Carraro, M. (2024). SDGs in corporate responsibility reporting: a longitudinal investigation of institutional determinants and financial performance. *Journal of Management and Governance*, 28(1), 113–136. <https://doi.org/10.1007/s10997-023-09671-y>

Girón, A., Kazemikhasragh, A., Cicchiello, A. F., & Monferrá, S. (2022). The Impact of Board Gender Diversity on Sustainability Reporting and External Assurance: Evidence from Lower-Middle-Income Countries in Asia and Africa. *Journal of Economic Issues*, 56(1), 209–224. <https://doi.org/10.1080/00213624.2022.2020586>

Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed.). McGraw-Hill.

Gutiérrez-Ponce, H., & Wibowo, S. A. (2023). Sustainability Reports and Disclosure of the Sustainable Development Goals (SDGs): Evidence from Indonesian Listed Companies. *Sustainability (Switzerland)*, 15(24). <https://doi.org/10.3390/su152416919>

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis* (7th ed.). Pearson.

Harahap, S. E. H. m. (2024, November 1). Ini Bagian UU Cipta Kerja yang Digugat Partai Buruh. *Antara News*.

Helfert, Erich A. (1987). *Techniques of Financial Analysis* (6th ed., xxiii + 458 pages). Irwin. [ThriftBooks+12Open Library+12Get Textbooks+12](#)

Ho, W. K., Gultom, N. D., Susela, S. D., Singh, J., Kanagasabapathy, S., & Hashim, H. A. (2024). Do board characteristics influence sustainability-related disclosures? Evidence from an emerging market. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-07-2023-0419>

Hörisch, J., Schaltegger, S., & Freeman, R. E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275, 124097. <https://doi.org/10.1016/j.jclepro.2020.124097>

Ibekwe, wechie, & Barine, A. (2023). *Cost Leadership Strategy And Organizational Sustainability Practices Of Quoted Companies In The Food And Beverages Industry In South-South, Nigeria*.

- Ibekwe, W., & Barine, A. (2023). *Cost Leadership Strategy And Organizational Sustainability Practices Of Quoted Companies In The Food And Beverages Industry In South-South, Nigeria*.
- Ibrahim, M. (2025, March 3). *DPR soroti PHK massal Sritex, pekerja terancam tak dapat THR*. Infobanknews.
- ILO. (2022). *Pekerjaan yang layak dan ekonomi sosial dan solidaritas*. www.ilo.org/publns.
- Indrati, M., Dhava, R., & Pangestu, D. (2022). *Proporsi Kebijakan Dividen Sektor Non-Keuangan*. <http://ejournal.bsi.ac.id/ejurnal/iindex.php/moneterl>
- Jerab, D. A., & Mabrouk, T. (2023). Achieving Competitive Advantage through Cost Leadership Strategy: Strategies for Sustainable Success. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4574945>
- Jiang, Y., García-Meca, E., & Martínez-Ferrero, J. (2023). Do board and ownership factors affect Chinese companies in reporting sustainability development goals? *Management Decision*, 61(12), 3806–3834. <https://doi.org/10.1108/MD-01-2023-0113>
- Jones, T. M., Harrison, J. S., & Felps, W. (2018). How Applying Instrumental Stakeholder Theory Can Provide Sustainable Competitive Advantage. *Academy of Management Review*, 43(3), 371–391. <https://doi.org/10.5465/amr.2016.0111>
- Kamaliah. (2020). Disclosure of corporate social responsibility (CSR) and its implications on company value as a result of the impact of corporate governance and profitability. *International Journal of Law and Management*, 62(4), 339–354. <https://doi.org/10.1108/IJLMA-08-2017-0197>
- Karaman, A. S., Kilic, M., & Uyar, A. (2018). Sustainability reporting in the aviation industry: worldwide evidence. *Sustainability Accounting, Management and Policy Journal*, 9(4), 362–391. <https://doi.org/10.1108/SAMPJ-12-2017-0150>
- Kemala, P., Lubis, D., Hotmian, H., Silalahi, B., Sinaga, A. F., Sapma, N., Sitio, V., Ekonomi, F., Medan, N., William, J., Ps, I. V., & Tuan, S. (2024). Pasar Modal Dan Pengaruhnya Terhadap Perekonomian Di Indonesia. In *Keuangan dan Auditing* (Vol. 5, Issue 1). Online. <https://publikasi.dinus.ac.id/index.php/jaka>
- König, P. D., & Wenzelburger, G. (2021). The legitimacy gap of algorithmic decision-making in the public sector: Why it arises and how to address it. *Technology in Society*, 67. <https://doi.org/10.1016/j.techsoc.2021.101688>
- Kreinin, H., & Aigner, E. (2022). From “Decent work and economic growth” to “Sustainable work and economic degrowth”: a new framework for SDG 8. *Empirica*, 49(2), 281–311. <https://doi.org/10.1007/s10663-021-09526-5>.

- Küfeoğlu, S. (2022). *SDG-8: Decent Work and Economic Growth* (pp. 331–348). https://doi.org/10.1007/978-3-031-07127-0_10
- Kumar, K., Kumari, R., Poonia, A., & Kumar, R. (2023). Factors influencing corporate sustainability disclosure practices: empirical evidence from Indian National Stock Exchange. *Journal of Financial Reporting and Accounting*, 21(2), 300–321. <https://doi.org/10.1108/JFRA-01-2021-0023>
- Kwarteng, P., Appiah, K. O., & Agana, J. A. (2023). Sustainability performance of firms in the emerging economy: The role of corporate governance and corporate strategy. *Corporate Governance and Sustainability Review*, 7(3), 21–33. <https://doi.org/10.22495/cgsrv7i3p2>
- Leon, F. M., Suryaputri, R. V, & Purnamaningrum, T. K. (2023). *Metode Penelitian Kuantitatif: Manajemen, Keuangan, dan Akuntansi (Vol. 1)*. Salemba Empat. <https://penerbitsalemba.com/buku/metodologi-penelitian-kuantitatif-leon-dkk>
- Leon, S., Nurhayati, R., & Ahmar, A. S. (2023). Corporate governance and sustainability disclosure: The role of mean centering transformation in panel data regression. *Journal of Financial Sustainability Studies*, 12(2), 115–128.
- Liu, T., & Zhang, M. (2022). The impact of corporate governance on sustainability disclosure: Evidence from China. *Heliyon*, 8(11), e130715. <https://doi.org/10.1016/j.heliyon.2022.e130715>
- Ludwig, P., & Sassen, R. (2022). Which internal corporate governance mechanisms drive corporate sustainability? *Journal of Environmental Management*, 301. <https://doi.org/10.1016/j.jenvman.2021.113780>
- Maji, S. G. (2022). Disclosure Pattern of Labour Practices and Decent Work and Its Impact on Corporate Financial Performance: Evidence from Asia. *Global Business Review*, 23(4), 1054–1070. <https://doi.org/10.1177/0972150919876523>
- Maji, S. G. (2022). Does Decent Work Disclosure Matter for Financial Performance? Evidence from Asian Economies. *Social Responsibility Journal*, 18(5), 1013–1031. <https://doi.org/10.1108/SRJ-09-2020-0377>
- Majidah, & Hutagaol, M. A. (2024). The Role of Banking in Achieving Sustainability Development Goals 8. In *International Journal of Economics Development Research* (Vol. 5, Issue 1).
- Majidah, & Sakina, H. (2023). Determination of Firm Value on Cost Leadership Strategy, Executive Compensation and Foreign Ownership in the Health Sector of Indonesian Public Listed Companies. *Jurnal Program Studi Akuntansi*, 9(2). <https://doi.org/10.31289/jab.v9i2.9779>

- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik Pada Analisis Regresi Linier Berganda. *Barekeng: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333–342. <https://doi.org/10.30598/barekengvol14iss3pp333-342>
- Markonah, Y. F., Cahaya, Y. F., & Riwayati, H. E. (2016). The effect of banking company performance toward good corporate governance listed in Indonesia Stock Exchange. *Procedia - Social and Behavioral Sciences*, 219, 486–492. <https://doi.org/10.1016/j.sbspro.2016.05.024>
- Martens, W., & Bui, C. N. M. (2023). An Exploration of Legitimacy Theory in Accounting Literature. *OALib*, 10(01), 1–20. <https://doi.org/10.4236/oalib.1109713>
- Mațcu-Zaharia, M., Horodnic, I. A., Williams, C. C., & Nistor, G. C. (2024). Self-Employed Workers and the Achievement of the 2030 Agenda for Sustainable Development: An Overview of Their Social Benefit Entitlements across 31 European Countries. In *Sustainability (Switzerland)* (Vol. 16, Issue 7). Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/su16072625>
- Megawati, L. R., & Pratama, A. (2024). Sustainable Development Goals in Corporate Reporting: Analysis of Economic, Social, and Environmental Disclosure (Survey among Public Listed Companies in Indonesia). *International Journal of Energy Economics and Policy*, 14(3), 625–638. <https://doi.org/10.32479/ijeep.15495>
- Monteiro, A. P., García-Sánchez, I. M., & Aibar-Guzmán, B. (2022a). Labour Practice, Decent Work and Human Rights Performance and Reporting: The Impact of Women Managers. *Journal of Business Ethics*, 180(2), 523–542. <https://doi.org/10.1007/s10551-021-04913-1>
- Monteiro, A. P., García-Sánchez, I. M., & Aibar-Guzmán, B. (2022b). Labour Practice, Decent Work and Human Rights Performance and Reporting: The Impact of Women Managers. *Journal of Business Ethics*, 180(2), 523–542. <https://doi.org/10.1007/s10551-021-04913-1>
- Monteiro, A. P., García-Sánchez, I. M., & Aibar-Guzmán, B. (2022c). Labour Practice, Decent Work and Human Rights Performance and Reporting: The Impact of Women Managers. *Journal of Business Ethics*, 180(2), 523–542. <https://doi.org/10.1007/s10551-021-04913-1>
- Monteiro, S., Lemos, K., & Ribeiro, V. (2022). The influence of board gender diversity on the sustainable development goals reporting: evidence from Portuguese companies. *European Conference on Management Leadership and Governance*, 18(1), 329–339. <https://doi.org/10.34190/ecmlg.18.1.848>
- Nugroho, L., Fajarsari, I. M., Solikin, A., Yusdita, E. E., Ilham, A., Fatriansyah, A., Atiningsih, S., Susilawati, N., Gainau, P. C., Hippy, M. Z., Rahmadi, H., Januarsi,

- Y., & Faisol, A. (2023). *Metodologi Penelitian Akuntansi Dan Praktik Penulisan Artikel Bidang Akuntansi*. www.freepik.com
- Nugrohowardhani. (2022). *Metodologi Penelitian Kuantitatif, Kualitatif Dan Kombinasi* (A. Munandar, Ed.; Vol. 242). MEDIA SAINS INDONESIA.
- Nurahmad, K. P. (2024). *Sustainability Reporting Update*. Bursa Efek Indonesia.
- Nurarifin, Saputri, G. V., Pratiwi, I. A., Setyawati, N., Larasaty, P., & Mellaningsih, T. (2024). *laporan-perekonomian-indonesia-2024*.
- Nurhayati, S. (2021). *Buku Ajar Metodologi Penelitian Akuntansi*. Nama Penerbit.
- Nurwani, A. (2021). *Metodologi Penelitian Akuntansi: Mengumpulkan Bukti, Menyusun Analisis, Mengkomunikasikan Dampak*. Nama Penerbit.
- Odhiambo, J. D., Murori, C. K., & Aringo, C. E. (2025). Financial Leverage and Firm Performance: An Empirical Review and Analysis. *East African Finance Journal*, 4(1), 25–35. <https://doi.org/10.59413/ea fj/v4.i1.2>
- OECD. (2004). *Principles of Corporate Governance*. Organisation for Economic Co-operation and Development. <https://www.oecd.org/corporate/principles-corporate-governance/>
- Ozili, P. K. (2023). Sustainable Development Goals and bank profitability: International evidence. *Modern Finance*, 1(1), 70–92. <https://doi.org/10.61351/mf.v1i1.44>
- Paksi, A. K., Nabilazka, C. R., & Silawa, K. (2024). Sustainable Development Goals (Sdgs) 8 Decent Work And Economic Growth Implementation. A Review Form Indonesia 2018-2022. *Revista UNISCI*, 2024(65), 141–162. <https://doi.org/10.31439/UNISCI-205>
- Penrose, E. (1959). *The Theory of the Growth of the Firm* (John Wiley & Sons, Ed.). Oxford University Press. ISBN 978-0198289777
- Porter, M. E. (1980). *Competitive Strategy: Techniques for Analyzing Industries and Competitors*. Free Press.
- Porter, & Michael. (1985). *Competitive Advantage: Creating and Sustaining Superior Performance* (ISBN: 978-0684841465). Free Press.
- Purbawangsa, I. B. A., Solimun, S., Fernandes, A. A. R., & Mangesti Rahayu, S. (2020). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016). *Social Responsibility Journal*, 16(7), 983–999. <https://doi.org/10.1108/SRJ-08-2017-0160>
- Rahayu, S. M. (2019). Mediation effects financial performance toward influences of corporate growth and assets utilization. *International Journal of Productivity and*

- Performance Management*, 68(5), 981–996. <https://doi.org/10.1108/IJPPM-05-2018-0199>
- Rai, S. M., Brown, B. D., & Ruwanpura, K. N. (2019). SDG 8: Decent work and economic growth – A gendered analysis. *World Development*, 113, 368–380. <https://doi.org/10.1016/j.worlddev.2018.09.006>
- Raimo, N., Vitolla, F., Marrone, A., & Rubino, M. (2021). Do audit committee attributes influence integrated reporting quality? An agency theory viewpoint. *Business Strategy and the Environment*, 30(1), 522–534. <https://doi.org/10.1002/bse.2635>
- Ramli, R. R., & Setiawan, S. R. D. (2025, November 17). *Jumlah pekerja RI terkena PHK tembus 63.947 orang*. Kompas.Com.
- Rendtorff, J. D. (2019). Business Sustainability and the un Sustainable Development Goals (SDGs). In *Philosophy of Management and Sustainability: Rethinking Business Ethics and Social Responsibility in Sustainable Development* (pp. 53–64). Emerald Publishing Limited. <https://doi.org/10.1108/978-1-78973-453-920191005>
- Rifa, O. H. (2021). *Pengantar Metodologi Penelitian* (1st ed.). SUKA Press UIN Sunan Kalijaga. <https://digilib.uin-suka.ac.id/id/eprint/42716>
- Rizal, G. J., & Nugroho, S. R. (2021, November 13). Apa Itu Omnibus Law Cipta Kerja? Isi dan Dampaknya bagi Buruh. *Kompas.Com*.
- Robinson, S. P. (2021). *Analisis Regresi Linier Berganda Data Panel dalam Berbagai Software*. <https://www.researchgate.net/publication/387159472>
- Roodman, D., Nielsen, M. Ø., MacKinnon, J. G., & Webb, M. D. (2019). Fast and wild: Bootstrap inference in Stata using boottest. *The Stata Journal*, 19(1), 4–50.
- Rosati, F., & Faria, L. G. D. (2019). Business contribution to the Sustainable Development Agenda: Organizational factors related to early adoption of SDG reporting. *Corporate Social Responsibility and Environmental Management*, 26(3), 588–597. <https://doi.org/10.1002/csr.1705>
- Rosini, I. (2023). *Metode Penelitian Akuntansi Kuantitatif dan Kualitatif*. Penerbit Adab. <https://penerbitadab.id/metode-penelitian-akuntansi-kuantitatif-dan-kualitatif/>
- Ryder, G. (2022). *Trends 2022 ILO Flagship Report World Employment and Social Outlook*.
- Saha, R., Cerchione, R., Singh, R., & Dahiya, R. (2023). Determinants of Decent Work Disclosure: Evidence from an Emerging Economy. *Journal of Cleaner Production*, 382, 135375. <https://doi.org/10.1016/j.jclepro.2022.135375>

- Saha, T., Miah, R., Rahman, M., Das, S. K., & Hoque, E. (2023). Disclosures for slavery accounting concerning SDG 8 and corporate attributes: a study on the banking industry of Bangladesh. *Future Business Journal*, 9(1). <https://doi.org/10.1186/s43093-023-00199-z>
- Sari, R. A. (2023, February 5). Viral Pekerja PT SAI Apparel Industries Kerja Lembur Tak Dibayar, Kemnaker: Ada Pelanggaran. *Tempo.Co*.
- Satria, A., Yetti, S., & Jambi Corresponding Author, U. (2023). The Role of Profitability in Moderating the Influence of Company Size, Company Activities, Board of Directors, and Audit Committee on Disclosure of Sustainability Reports in Non-Financial Companies Registered on BEI and Publishing Sustainability Reports for 2018-2020. *Indonesian Journal of Economic & Management Sciences (IJEMS)*, 1(4), 635–662. <https://doi.org/10.55927/ijems.v1i4.5819>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. ISBN: 978-1119165552
- Sekaran, U., & Bougie, R. (2020). *Research Methods for Business: A Skill-Building Approach* (8th ed.). Wiley. SBN: 978-1119561224
- Sekretariat Nasional SDGs. (2023). *Tujuan 8: Pekerjaan layak dan pertumbuhan ekonomi*. <https://sdgs.bappenas.go.id/17-goals/goal-8/>.
- Shi Yang, Emma García-Meca, & Jennifer Martinez-Ferrero. (2023). The Relationship Between Financial Leverage and Firm Profitability: Evidence from a Specific Industry. *Management Decision*. <https://doi.org/10.1108/MD-01-2023-0113>
- Shwairef, A. M., Abdulrahim, M. O., & Sukoharsono, E. G. (2021). Organizational culture, governance structure, and sustainability disclosure quality. *Asian Journal of Accounting Research*, 10(2), 109–123. <https://doi.org/10.15294/aaaj.v10i2.45846>
- Siddique, M. A., Haq, M., & Rahim, M. (2022a). The contribution of Shariah-Compliant products to SDGs attending through the pace of economic growth: an empirical evidence from Pakistan. *International Journal of Islamic and Middle Eastern Finance and Management*, 15(4), 681–698. <https://doi.org/10.1108/IMEFM-02-2020-0062>
- Siddique, M. A., Haq, M., & Rahim, M. (2022b). The contribution of Shariah-Compliant products to SDGs attending through the pace of economic growth: an empirical evidence from Pakistan. *International Journal of Islamic and Middle Eastern Finance and Management*, 15(4), 681–698. <https://doi.org/10.1108/IMEFM-02-2020-0062>
- Siswanti, I., Riyadh, H. A., Nawangsari, L. C., Mohd Yusoff, Y., & Wibowo, M. W. (2024). The impact of digital transformation for sustainable business: the

mediating role of corporate governance and financial performance. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2316954>

- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/amr.1995.9508080331>
- Sugiyono. (2017). *Metode penelitian bisnis: pendekatan kuantitatif, kualitatif, kombinasi, dan R&D* (225th ed., Vol. 87). CV. Alfabeta: Bandung.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta. (Edisi ke-25, xviii + 376 hlm.). Alfabeta: Bandung.
- Sumiani, Y. M., Haslinda, H., & Nik Ahmad, N. N. (2020). Sustainability Reporting: A Study of Malaysian Companies. *Social Responsibility Journal*, 16(5), 665–680. <https://doi.org/10.1108/SRJ-06-2019-0215>
- Surono, S., Suryanto, T., & Anggraini, E. (2020). Comparing Cost Leadership Strategy with Differentiation Strategy towards Firm Performance on Jakarta Islamic Index. *The Winners*, 21(1), 35. <https://doi.org/10.21512/tw.v21i1.5963>
- Susandy, I., Wicaksono, D. I., & Ikhwan, V. (2021). *Pengumuman Klasifikasi Industri Baru BEI (IDX Industrial Classification / IDX-IC)*. <http://www.idx.co.id>
- Susbiyani, A., Halim, M., & Animah, A. (2023). Determinants of Islamic social reporting disclosure and its effect on firm's value. *Journal of Islamic Accounting and Business Research*, 14(3), 416–435. <https://doi.org/10.1108/JIABR-10-2021-0277>
- Tanui, E. K. (2023). Effect Of Cost Leadership Strategy On Sustainable Performance Of Manufacturing Firms In Kenya As Moderated By Innovation. *Issue 8. Ser*, 25, 60–73. <https://doi.org/10.9790/487X-2508066073>
- Tosun, J., & Leininger, J. (2017). Governing the Interlinkages between the Sustainable Development Goals: Approaches to Attain Policy Integration. *Global Challenges*, 1(9). <https://doi.org/10.1002/gch2.201700036>
- UNDP. (2024). *United Nations Development Programmer 2 Foreword 4 Our Offer 6 Global Ambition: Poverty and Inequality 8 Global Ambition: Climate, Nature and Energy 12 Global Ambition: Accountable and Inclusive Governance 16 Global Ambition: Development Financing 20*.
- United Nations. (2015). *Transforming Our World: The 2030 Agenda for Sustainable Development*. <https://sdgs.un.org/2030agenda>
- Van Zanten, J. A., & Van Tulder, R. (2018). Multinational Enterprises and the Sustainable Development Goals: An Institutional Approach to Corporate Engagement. *Journal of International Business Policy*, 1(3), 208–233. <https://doi.org/10.1057/s42214-018-0008-x>

- Venkatesan, M., & Luongo, G. (2019). Introduction to *SDG 8 Economic Growth and Decent Work for All*. In *SDG8 – Sustainable Economic Growth and Decent Work for All* (pp. 1–3). Emerald Publishing Limited. <https://doi.org/10.1108/978-1-78973-091-320191004>
- Wahjoe Hapsari, D., & Azzahra Khairunnisa, K. (2023). Integrated Reporting Implementation in the Health Sector Industry. In *AABFJ* (Vol. 17, Issue 4).
- Wahjudi, E. (2019). Factors affecting dividend policy in manufacturing companies in Indonesia Stock Exchange. *Journal of Management Development*, 39(1), 4–17. <https://doi.org/10.1108/JMD-07-2018-0211>
- Wooldridge, J. M. (2010a). *Econometric Analysis of Cross Section and Panel Data* (2nd ed.). MIT Press.
- Yang, Y., Obrenovic, B., Kamotho, D. W., Godinic, D., & Ostic, D. (2024). Enhancing Job Performance: The Critical Roles of Well-Being, Satisfaction, and Trust in Supervisor. *Behavioral Sciences*, 14(8). <https://doi.org/10.3390/bs14080688>
- Yovana & Kadir. (2020). *Pengaruh Ukuran Perusahaan, Pertumbuhan Perusahaan, Profitabilitas, Dan Leverage Terhadap Pengungkapan Corporate Social Responsibility (CSR)*.
- Zampone, G., Nicolò, G., Sannino, G., & De Iorio, S. (2024). Gender diversity and SDG disclosure: the mediating role of the sustainability committee. *Journal of Applied Accounting Research*, 25(1), 171–193. <https://doi.org/10.1108/JAAR-06-2022-0151>